



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WILLIAMS BAY MUNICIPAL WATER UTILITY

Principal Office: 155 ELKHORN RD.
WILLIAMS BAY, WI 53191

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

WILLIAMS BAY MUNICIPAL WATER UTILITY
(Utility Name) , certify that I

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WILLIAMS BAY MUNICIPAL WATER UTILITY**Utility Address:** 155 ELKHORN RD.

WILLIAMS BAY, WI 53191

When was utility organized? 1/1/1931**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR ROBERT J CARLSON**Title:** ADMINISTRATOR/TREASURER**Office Address:** WILLIAMS BAY WATER UTILITY

155 ELKHORN RD

P.O. BOX 580

WILLIAMS BAY, WI 53191

Telephone: (414) 245 - 2703**Fax Number:** (414) 245 - 2705**E-mail Address:** wmsbay@genevaonline.com

Individual or firm, if other than utility employee, preparing this report:

Name: MR ARTHUR C TILLMAN CPA**Title:****Office Address:** DEIGNAN & ASSOCIATES, S.C.

326 CENTER STREET

LAKE GENEVA, WI 53147

Telephone: (414) 248 - 6281**Fax Number:** (414) 248 - 6088**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:** deignan@genevaonline.com**Date of most recent audit report:** 2/28/1999**Period covered by most recent audit:** DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JERRY MEHRING**Title:** DIRECTOR PUBLIC WORKS**Office Address:**155 ELKHORN RD
WILLIAMS BAY, WI 53191**Telephone:** (414) 245 - 2703**Fax Number:** (414) 245 - 2705**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR RICHARD BOHN

MR DAVID BURROUGHS

MR ROBERT J. CARLSON, ADMINISTRATOR/TREASURER

MR DONALD WEYHRAUCH

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	652,925	638,597	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	277,082	261,730	2
Depreciation Expense (403)	107,055	106,980	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	80,464	81,035	5
Total Operating Expenses	464,601	449,745	
Net Operating Income	188,324	188,852	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	188,324	188,852	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	36,292	23,558	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	36,292	23,558	
Total Income	224,616	212,410	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	224,616	212,410	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	5,348	5,464	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	61,355	81,723	17
Other Interest Expense (431)	20,825	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	87,528	87,187	
Net Income	137,088	125,223	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	834,077	708,854	20
Balance Transferred from Income (433)	137,088	125,223	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	971,165	834,077	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on investments	24,129	5
Interest on special assessments	12,163	6
Total (Acct. 419):	36,292	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	652,925	0	0	0	652,925	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	652,925	0	0	0	652,925	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	0	0	0	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,011,993	4,592,673	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,470,590	1,371,873	2
Net Utility Plant	3,541,403	3,220,800	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	150,211	200,611	6
Special Funds (125)	656,218	106,079	7
Total Other Property and Investments	806,429	306,690	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(26,248)	42,578	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	119,730	119,369	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,249	19,445	14
Materials and Supplies (150)	13,208	13,606	15
Prepayments (165)	0	2,134	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	122,939	197,132	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,078	5,736	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,078	5,736	
Total Assets and Other Debits	4,472,849	3,730,358	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	220,553	220,553	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	971,165	834,077	23
Total Proprietary Capital	1,191,718	1,054,630	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	692,287	975,220	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	692,287	975,220	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	900,000	0	27
Accounts Payable (232)	85,017	29,347	28
Payables to Municipality (233)	179,556	273,970	29
Customer Deposits (235)			30
Taxes Accrued (236)	66,627	66,862	31
Interest Accrued (237)	12,908	8,614	32
Other Current and Accrued Liabilities (238)	8,808		33
Total Current and Accrued Liabilities	1,252,916	378,793	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	12,944	12,942	36
Total Deferred Credits	12,944	12,942	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,322,984	1,308,773	41
Total Liabilities and Other Credits	4,472,849	3,730,358	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,597,057	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)	414,936				6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,011,993	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,470,590	0	0	0	10
Total Accumulated Provision	1,470,590	0	0	0	
Net Utility Plant	3,541,403	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,371,873				1,371,873	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	107,055				107,055	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,582				1,582	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,500				2,500	10
Other credits (specify):						11
					0	12
Total credits	111,137	0	0	0	111,137	13
Debits during year						14
Book cost of plant retired	12,420				12,420	15
Cost of removal					0	16
Other debits (specify):						17
	0				0	18
Total debits	12,420	0	0	0	12,420	19
Balance End of Year	1,470,590	0	0	0	1,470,590	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.30%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0		0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	13,208	13,606	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	13,208	13,606	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
bond fees	1,690	1690	0	1
debt discount	3,658	3658	2,078	2
NONE				3
Total			2,078	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	220,553	1
Changes during year (explain):		
NONE		2
Balance end of year	220,553	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1988 REFUNDING FUNDS	05/01/1988	12/01/2000	7.15%	0	1
1987 GO BONDS	04/01/1987	10/01/2000	6.23%	0	2
1996 GO NOTE	01/15/1996	03/01/2001	5.05%	228,820	3
1998 GO NOTE	10/01/1998	04/01/2000	4.75%	463,467	4
1990 GO BONDS	10/01/1990	10/01/2000	6.85%	0	5
Total for Account 223				692,287	
Notes Payable (231)					
1998 TAX REVENUE ANTICIPATION	10/01/1998	04/01/1999	4.25%	900,000	6
Total for Account 231				900,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	66,862	1
Accruals:		
Charged water department expense	79,664	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	79,664	
Taxes paid during year:		
County, state and local taxes	73,301	6
Social Security taxes	6,598	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	79,899	
Balance end of year	66,627	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1987 GO BONDS	3,308	9,922	13,230	0	2
1988 REFUNDING	2,758	30,344	33,102	0	3
1990 GO BONDS	55	607	662	0	4
1996 GO NOTE	2,493	12,688	13,255	1,926	5
1998 GO NOTE		7,794	0	7,794	6
Subtotal	8,614	61,355	60,249	9,720	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
1998 Tax Revenue Anticipation	0	20,825	17,637	3,188	8
Subtotal	0	20,825	17,637	3,188	
Total	8,614	82,180	77,886	12,908	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,308,773	0	0	0	0	1,308,773	1
Add credits during year:							
For Services	14,211					14,211	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,322,984	0	0	0	0	1,322,984	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments Receivable	170,045	2
Less: Deferred Special Assessments	(19,834)	3
Total (Acct. 124):	150,211	
Special Funds (125):		
Well #3 Borrowed Funds	612,193	4
Water Impact Fees	44,025	5
Total (Acct. 125):	656,218	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	119,730	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	119,730	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Accounts Receivable on Tax Roll	16,249	14
Total (Acct. 145):	16,249	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
Debt Service	179,556	18
Total (Acct. 233):	179,556	
Other Deferred Credits (253):		
Deferred Employee Cost	12,944	19
Total (Acct. 253):	12,944	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,584,739	0	0	0	4,584,739	1
Materials and Supplies	13,407	0	0	0	13,407	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,421,231	0	0	0	1,421,231	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,315,878	0	0	0	1,315,878	6
Other (specify):					0	7
Average Net Rate Base	1,861,037	0	0	0	1,861,037	
Net Operating Income	188,324	0	0	0	188,324	8
Net Operating Income as a percent of						
Average Net Rate Base	10.12%	N/A	N/A	N/A	10.12%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	220,553	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	902,621	3
Other (Specify):		4
Total Average Proprietary Capital	1,123,174	
Net Income		
Net Income	137,088	5
Percent Return on Proprietary Capital	12.21%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Important Changes During the Year (Page F-22)

WORK ON WELL #3 CONTINUES.

Identification and Ownership - Contacts (Page iv)

September 14, 1999

Mr. Arthur Tillman, CPA
Deignan & Associates, S.C.
326 Center Street
Lake Geneva, WI 53147-1999

1998 Analytical Review DWCCA-6540-ELE

Dear Mr. Tillman:

Thank you for your August 24, 1999, response to Williams Bay 1998 analytical review letter.

Item 3 indicated that \$14,211 reported in Account 271, Contributions in Aid of Construction, represents impact fees collected per Village ordinance, for construction of a new well.

According to Douglas Sorge, of our staff, it is recommended that these funds be accounted for by debiting Account 125.1, Impact Fees - new well and crediting Account 252.1, Customer Advances for Construction - new well. If the ordinance indicates any fees charged but not used are to be refunded after X number of years, the utility will need to set up and maintain a subsidiary ledger under Account 252.1 listing the individuals who made water impact fee payments so that the utility will know who to issue refunds to, if necessary. Therefore, it is recommended this amount be reclassified to Account 252.1 in 1999.

If you have any questions, you may call Mr. Sorge directly at (608) 267-3799. Thank you for your assistance in this matter.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\1998 AR response letters\6540 response letter .doc

cc: Mr. Robert J. Carlson, Administrator

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received from Arthur Tillman, Deignan & Associates, 8/31/99:

Item 1: items transferred from a/c 325 and 327 to a/c 325 and 328.

Item 2: expense fluctuations explained.

Item 3: Wrote again. Impact Fees for new wells should be reclassified in 1999 from account 271 to account 252.1 impact fees - new well.
ele

August 10, 1999

Mr. Robert J. Carlson, Administrator
Williams Bay Municipal Water Utility
155 Elkhorn Road
P.O. Box 580
Williams Bay, WI 53191-0580

1998 Analytical Review DWCCA-6540-ELE

Dear Mr. Carlson:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that dollars reported in Account 324, Steam Pumping Equipment, pages W-8 and W-9, should more appropriately be reported in Account 325, Electric Pumping Equipment. In addition, we noted that dollars reported in Account 327, Hydraulic Pumping Equipment, should more appropriately be reported in Account 328, Other Pumping Equipment. Please adjust your books and your copy of the 1998 annual report accordingly. Please confirm these adjustments in your response to this letter.

2. During our review, we noted the total pumping expenses reported on page W-1 increased over 25% from 1997. We also noted that total transmission and distribution expenses increased over 25%. Please furnish a brief explanation of this increase and decrease.

3. During our review, we noted \$14,211 reported in Account 271, Contributions in Aid of Construction, page F-18. However, there are no dollar additions reported in Account 345, Services, page W-8. Please explain who contributed this amount and when the services were installed.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding

FINANCIAL SECTION FOOTNOTES

your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: Mr. Richard Bohn

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	637,151	1
Total Sales of Water	637,151	
Other Operating Revenues		
Forfeited Discounts (470)	4,820	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	6,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,954	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	15,774	
Total Operating Revenues	652,925	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	9,115	8
Pumping Expenses (620-625)	23,751	9
Water Treatment Expenses (630-635)	66,940	10
Transmission and Distribution Expenses (640-655)	89,487	11
Customer Accounts Expenses (901-904)	6,787	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	81,002	14
Total Operation and Maintenance Expenses	277,082	
Other Operating Expenses		
Depreciation Expense (403)	107,055	15
Amortization Expense (404-407)		16
Taxes (408)	80,464	17
Total Other Operating Expenses	187,519	
Total Operating Expenses	464,601	
NET OPERATING INCOME	188,324	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,570	56,537	389,230	4
Commercial	69	23,431	85,244	5
Industrial				6
Total Metered Sales to General Customers (461)	1,639	79,968	474,474	
Private Fire Protection Service (462)	4		1,644	7
Public Fire Protection Service (463)			150,678	8
Other Sales to Public Authorities (464)	17	1,544	10,355	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,660	81,512	637,151	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	150,678	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	150,678	
Forfeited Discounts (470):		
Customer late payment charges	4,820	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,820	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
Lease of Tower Space	6,000	8
Total Rents from Water Property (472)	6,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,073	10
Other (specify):		
Copies, Etc.	1,881	11
Total Other Water Revenues (474)	4,954	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	3,852	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	5,263	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	9,115	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	23,631	7
Operation Supplies and Expenses (623)	75	8
Maintenance of Pumping Plant (625)	45	9
Total Pumping Expenses	23,751	
WATER TREATMENT EXPENSES		
Operation Labor (630)	19,517	10
Chemicals (631)	47,402	11
Operation Supplies and Expenses (632)	21	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	66,940	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	14,216	14
Operation Supplies and Expenses (641)	3,540	15
Maintenance of Distribution Reservoirs and Standpipes (650)	33,462	16
Maintenance of Mains (651)	14,042	17
Maintenance of Services (652)	12,612	18
Maintenance of Meters (653)	5,132	19
Maintenance of Hydrants (654)	4,193	20
Maintenance of Other Plant (655)	2,290	21
Total Transmission and Distribution Expenses	89,487	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	429	22
Accounting and Collecting Labor (902)	6,358	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	6,787	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	17,374	27
Office Supplies and Expenses (921)	4,232	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,115	30
Property Insurance (924)	8,100	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	29,009	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,007	35
Transportation Expenses (933)	1,616	36
Maintenance of General Plant (935)	11,549	37
Total Administrative and General Expenses	81,002	
Total Operation and Maintenance Expenses	277,082	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		73,765	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		699	2
Net property tax equivalent		73,066	
Social Security		6,598	3
PSC Remainder Assessment		800	4
Other (specify): NONE			5
Total tax expense		80,464	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198051				3
County tax rate	mills		4.682438				4
Local tax rate	mills		5.078643				5
School tax rate	mills		10.673766				6
Voc. school tax rate	mills		1.550246				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.183144				10
Less: state credit	mills		1.765663				11
Net tax rate	mills		20.417481				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.078643				14
Combined School Tax Rate	mills		12.224012				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.302655				17
Total Tax Rate	mills		22.183144				18
Ratio of Local and School Tax to Total	dec.		0.779991				19
Total tax net of state credit	mills		20.417481				20
Net Local and School Tax Rate	mills		15.925454				21
Utility Plant, Jan. 1	\$	4,572,421	4,572,421				22
Materials & Supplies	\$	13,606	13,606				23
Subtotal	\$	4,586,027	4,586,027				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,586,027	4,586,027				26
Assessment Ratio	dec.		1.010000				27
Assessed Value	\$	4,631,887	4,631,887				28
Net Local & School Rate	mills		15.925454				29
Tax Equiv. Computed for Current Year	\$	73,765	73,765				30
Tax Equivalent per 1994 PSC Report	\$	66,145					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	73,765					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	500		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	35,974		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	36,474	0	
PUMPING PLANT			
Land and Land Rights (320)	250		12
Structures and Improvements (321)	14,553		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	68,877		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	7,580		20
Total Pumping Plant	91,260	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	114,239		22
Water Treatment Equipment (332)	2,090,398		23
Total Water Treatment Plant	2,204,637	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,700		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			500	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			35,974	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	36,474	
PUMPING PLANT				
Land and Land Rights (320)			250	12
Structures and Improvements (321)			14,553	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,877	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,580	20
Total Pumping Plant	0	0	91,260	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			114,239	22
Water Treatment Equipment (332)			2,090,398	23
Total Water Treatment Plant	0	0	2,204,637	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,700	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	403,816		26
Transmission and Distribution Mains (343)	1,180,079		27
Fire Mains (344)	0		28
Services (345)	256,487		29
Meters (346)	86,878	7,075	30
Hydrants (348)	130,887		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,067,847	7,075	
GENERAL PLANT			
Land and Land Rights (389)	8,902		33
Structures and Improvements (390)	104,691		34
Office Furniture and Equipment (391)	5,804		35
Computer Equipment (391.1)	5,583		36
Transportation Equipment (392)	27,697	10,771	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,750	4,235	39
Laboratory Equipment (395)	2,295		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,168		42
SCADA Equipment (397.1)	0	14,975	43
Miscellaneous Equipment (398)	2,313		44
Other Tangible Property (399)	0		45
Total General Plant	172,203	29,981	
Total utility plant in service directly assignable	4,572,421	37,056	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,572,421	37,056	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			403,816	26
Transmission and Distribution Mains (343)			1,180,079	27
Fire Mains (344)			0	28
Services (345)			256,487	29
Meters (346)	2,940		91,013	30
Hydrants (348)			130,887	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	2,940	0	2,071,982	
GENERAL PLANT				
Land and Land Rights (389)			8,902	33
Structures and Improvements (390)			104,691	34
Office Furniture and Equipment (391)			5,804	35
Computer Equipment (391.1)			5,583	36
Transportation Equipment (392)	9,480		28,988	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			17,985	39
Laboratory Equipment (395)			2,295	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			1,168	42
SCADA Equipment (397.1)			14,975	43
Miscellaneous Equipment (398)			2,313	44
Other Tangible Property (399)			0	45
Total General Plant	9,480	0	192,704	
Total utility plant in service directly assignable	12,420	0	4,597,057	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	12,420	0	4,597,057	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,283	7,283	1
February			6,195	6,195	2
March			7,002	7,002	3
April			8,071	8,071	4
May			9,197	9,197	5
June			10,395	10,395	6
July			13,808	13,808	7
August			12,266	12,266	8
September			10,203	10,203	9
October			8,759	8,759	10
November			7,323	7,323	11
December			7,430	7,430	12
Total for year	0	0	107,932	107,932	
Less: Measured or estimated water used in main flushing and water treatment during year				1,359	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				106,573	16
Less: Water sold				81,512	17
Losses and unaccounted for				25,061	18
Percent unaccounted for to the nearest whole percent (%)				24%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				745	21
Date of maximum: 7/8/1998					22
Cause of maximum:					23
HOT SUMMER DAY					
Minimum gallons pumped by all methods in any one day during reporting year				153	24
Date of minimum: 1/31/1998					25
Total KWH used for pumping for the year				359,900	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	1	261	14	864	Yes	1
WELL #2	2	293	14	864	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL 31	WELL#2	1
Location	1	1	2	2
Purpose	P	S	P	3
Destination	D	T	T	4
Pump Manufacturer	BYRON JACKSON	CUMMINS	BYRON JACKSON	5
Year Installed	1997	1997	1997	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	0	800	8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	CUMMINS	BYRON JACKSON	9
Year Installed	1997	1997	1997	10
Type	OTHER	DIESEL	OTHER	11
Horsepower	0	0	0	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1 + 2	3	COLLIE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
Year constructed	1930	1988	1930	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	100	100	100	9
				10
Total capacity in gallons	150,000	150,000	50,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER			16
				17
Filters, type (gravity, pressure, other, none)	OTHER			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000			20
				21
Is a corrosion control chemical used (yes, no)?	N			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NW	POTOWATOMI		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1969	1950		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	110	100		10
Total capacity in gallons	100,000	100,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	530	0	0	0	530	1
M	D	6.000	76,666	0	0	0	76,666	2
P	D	6.000	2,074	0	0	0	2,074	3
M	D	8.000	18,752	0	0	0	18,752	4
M	S	8.000	1,045	0	0	0	1,045	5
P	D	8.000	6,306	0	0	0	6,306	6
M	D	10.000	5,570	0	0	0	5,570	7
M	D	12.000	5,631	0	0	0	5,631	8
P	D	12.000	5,950	0	0	0	5,950	9
Total Within Municipality			122,524	0	0	0	122,524	
Total Utility			122,524	0	0	0	122,524	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	968	0	0	0	968		1
M	1.000	365	0	0	0	365	50	2
M	1.250	53	0	0	0	53		3
M	1.500	20	0	0	0	20		4
M	2.000	2	0	0	0	2		5
M	3.000	2	0	0	0	2		6
M	4.000	5	0	0	0	5		7
Total Utility		1,415	0	0	0	1,415	50	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,574	131	84	0	1,621	319	1
0.750	30	0	0	0	30	1	2
1.000	22	2	0	0	24	4	3
1.250	4	1	0	(1)	4	0	4
1.500	8	0	0	1	9	1	5
2.000	10	0	0	0	10	4	6
3.000	4	0	0	0	4	2	7
4.000	3	0	0	0	3	1	8
Total:	1,655	134	84	0	1,705	332	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,526	42	0	10	0	43	1,621	1
0.750	30		0	0	0	0	30	2
1.000	10	10	0	3	0	1	24	3
1.250	3	1	0	0	0	0	4	4
1.500	3	6	0	0	0	0	9	5
2.000	2	5	0	3	0	0	10	6
3.000	0	3	0	1	0	0	4	7
4.000	2	1	0	0	0	0	3	8
Total:	1,576	68	0	17	0	44	1,705	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	216				216	2
Total Fire Hydrants	216	0	0	0	216	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	285
Number of distribution system valves end of year:	282
Number of distribution valves operated during year:	70

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

per utility response of 8/24/99: pumping expense decreased due to electric rate reduction. T&D expense increased due to painting the water tower. ele

Water Utility Plant in Service (Page W-08)

dollars moved from a/c 324 to 325 and from account 327 to 328 8/6/99 ele per JPL.
